

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Application of:

Makoto SANPEI et al.

Serial No: 10/576,672

Filed: April 21, 2006

For: DAMPER

Attorney Docket No.: 14048-029

Examiner: Jeffrey Lenihan

Group Art Unit: 1796

Conf. No.: 7213

**AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION**

In reply to the Office Action dated December 17, 2010 Applicants respectfully submit this paper comprising the following parts:

- I. **Amendments to the Claims**, beginning page 2; and
- II. **Remarks**, beginning page 7.

Applicants note that the Transmittal to which this paper is attached includes a Certificate under 37 C.F.R. § 1.8; and a fee statement calculating any fee(s) presently due in connection with the filing of this paper, along with an authorization to charge any fee deficiency to Deposit Account No. 23-1925.